

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
In re : **Chapter 11 Case No.**
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
Debtors. : **(Jointly Administered)**
-----x **Ref. Docket No. 7135**

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
)
) ss.:
COUNTY OF NEW YORK)

ELENI KOSSIVAS, being duly sworn, deposes and says:

1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On February 16, 2010, I caused to be served the "Notice of Hearing Regarding Debtors' Application Pursuant to Section 327(a) of the Bankruptcy Code for an Order Authorizing the Retention and Employment of Deloitte Tax LLP as Tax Services Providers Nunc Pro Tunc to November 1, 2008," dated February 16, 2010 [Docket No. 7135], by causing true and correct copies to be:
 - a) delivered by electronic mail to those parties listed on the attached Exhibit A, and
 - b) enclosed securely in separate postage-prepaid envelopes and delivered by overnight mail to those parties listed on the attached Exhibit B.
3. All envelopes utilized in the service of the foregoing contained the following legend:
"LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

Sworn to before me this
17th day of February, 2010
/s/ Elli Petris

Notary Public, State of New York
No. 01PE6175879
Qualified in Nassau County
Commission Expires October 22, 2011

/s/ Eleni Kossivas
Eleni Kossivas

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